

EXPLANATION OF RELASS (C) → 22/10/16 thru 25/10/16
26/10/16 thru 28/10/16 ← SUPPORT FOR RICHASS

TOTAL PAYROLL + NON-PAYROLL
Underground Storage Expense 1/66 - 3/66

7/14/2014

Nicor Gas
2003 Budget - Operating and Maintenance Expense

(Not required
for 20031

Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	Total
Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	After
Storage Budget Buckets	Measurement Budget Bucket	Storage Tanks Budget Bucket	Company Use Gas	Gathering Lines Expense	Storage Training Costs	A&G Payroll Other	Reclass From Prime 922	Reclasses

Distribution Expenses

Operation								
prime87000	Operation Supervision and Engineering	5,429,244.67						5,429,244.67
prime87001	**Allocation Prime**	3,834,975.93						3,834,975.93
prime87002	**Allocation Prime**	3,410,370.25						3,410,370.25
prime87003	**Allocation Prime**	249,780.00						249,780.00
prime87100	Distribution Load Dispatching	25,580.00						25,580.00
prime87400	Mains and Services Expenses	13,405,674.96						13,405,674.96
prime87500	Measuring and Regulation Station Exp-General	0	81,789.48					81,789.48
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00						346,798.00
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	527,668.13						527,668.13
prime87800	Meter and House Regulator Expenses	2,977,676.00						2,977,676.00
prime87801	**Allocation Prime**	2,213,675.00						2,213,675.00
prime87803	**Allocation Prime**	590,170.00						590,170.00
prime87900	Customer Installations Expense	2,910,205.00						2,910,205.00
prime88000	Other Expenses	72,016.34						72,016.34
prime88100	Rents	466,399.92						466,399.92
	Total Operation	36,460,234.20	81,789.48					36,542,023.68

Maintenance								
prime88500	Maintenance Supervision and Engineering	646,100.00				465,811.58		1,111,911.58
prime88600	Maintenance of Structures and Improvements	0						
prime88700	Maintenance of Mains	3,959,874.00						3,959,874.00
prime88900	Maintenance of Measuring & Reg Station Equip-General	635,842.00						635,842.00
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	658,991.00						658,991.00
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Check	1,313,926.00						1,313,926.00
prime89300	Maintenance of Meters and House Regulators	1,547,350.00	48,885.52					1,596,235.52
	Total Maintenance	8,762,083.00	48,885.52			465,811.58		9,276,780.10
	Total Distribution	45,222,317.20	-	130,675.00	-	-	465,811.58	-

Customer Accounts Expense

Operation								
prime90100	Supervision	870,709.00						870,709.00
prime90200	Meter Reading Expenses	4,252,175.01						4,252,175.01
prime90300	Customer Records and Collection Expense	23,628,074.54						23,628,074.54
prime90400	Uncollectible Accounts	19,340,000.00						19,340,000.00
	Total Customer Accounts Expense	48,090,958.55						48,090,958.55

Customer Services and Informational Services

Operation								
prime90900	Informational and Instructional Expenses	453,108.00						453,108.00
	Total Customer Services and Informational Services	453,108.00						453,108.00

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Nicor Gas
2003 Budget • Operating and Maintenance Expense

(Not required
for 2003)

	Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
	Segregate Storage Budget Buckets	Segregate Measurement Budget Bucket	Segregate Storage Tanks Budget Bucket	Segregate Company Use Gas	Reclass Gathering Lines Expense	Reclass Storage Training Costs	Reclass ABG Payroll Other	Misc Reclass From Prime 922	Total After Reclasses
Sales Expenses									
Operation									
prime91100 Supervision									17,100.00
prime91200 Demonstrating and Selling Expenses									3,483,843.05
prime91300 Advertising Expenses									858,606.00
prime91400 Revenues from Merchandising, Jobbing, & Contract Work									(747,793.00)
prime91500 Costs and Expenses of Merchandising, Jobbing, & Contract W									5,000.00
prime91600 Miscellaneous Sales Expenses									25,000.00
Total Sales Ex enses									3,641,756.05
Administrative and General Expenses									
Operation									
prime92000 Administrative and General Salaries							33,613,325.29	2,027,200.00	39,224,676.29
prime92021 **Allocation Prime**							(45,171,394.10)		0.00
prim92100 Office Supplies and Expenses							13,877,154.32	5,813,800.00	19,690,954.32
prime92200 Administrative Expenses Transferred - Credit							(6,602,381.31)	(7,841,000.00)	(12,084,181.31)
prime92300 Outside Services Employed							3,531,986.80		7,141,644.80
prime92400 Property Insurance									1,136,953.50
prime92500 Injuries and Damages									7,926,781.07
prime92600 Employee Pension and Benefits									26,839,971.44
prime92700 Franchise Requirements					3,679,210.00				4,834,810.00
prime92800 Regulatory Commission Expenses									0
prime92900 Duplicate Charges -Credit					(3,679,210.00)				(3,677,910.00)
prime93010 General Advertising Expenses									288,800.00
prime93020 Miscellaneous General Expenses					3,679,210.00				6,499,013.00
prime93100 Rents									0
Total Operation					3,679,210.00		(751,309.00)		97,821,513.11
Maintenance									
prime93200 Maintenance of General Plant					840,990.00				4,444,815.36
Total Maintenance					840,990.00				4,444,815.36
Total General and Administrative Expenses					4,520,200.00				102,266,328.47
Total Operating and Maintenance Expense									214,300,001.47
									214,300,001.47

Nicor Gas
2003 Budget - Operating and Maintenance Expense

PAYROLL

Original Budget
Payroll

		Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	Total
		Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	After
		Storage Budget	Measurement	Storage Tanks	Company Use	Gatheringlines	Storage	A&G Payroll	Reclass	Reclasses
		Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Training Costs	Other	From Prime 922	
Underground Storage Expense										
Operation										
prime81400	Operation Supervision and Engineering						217,854.00			217,854.00
prime81401	**Allocation Prime**									1,007,150.51
prime81500	Maps and Records									-
prime81600	Wells Expense									277,648.00
prime81700	Lines Expense					39,360.45				39,360.45
prime81800	Compressor Station Expenses	596,316.00	(341,892.10)							254,423.90
prime81900	Compressor Station Fuel and Power									
prime82000	Measuring and Regulating Station Expense	42,000.00								42,000.00
prime82100	Purification Expenses	207,748.00	(90,397.08)			10,155.78				127,506.70
prime82200	Exploration and Development									
prime82400	Other Expenses									
prime82600	Rents									
	Total Operation	2,130,862.51	(432,289.18)			49,516.23	217,854.00			1,965,943.56
Maintenance										
prime83000	Maintenance Supervision and Engineering							126,746.29		126,746.29
prime83100	Maintenance of Structures and Improvements	184,736.00								184,736.00
prime83200	Maintenance of Reservoirs and Wells	99,680.00								99,680.00
prime83300	Maintenance of Lines	107,660.00				(66,576.45)				41,083.55
prime83400	Maintenance of Compressor Station Equip		341,892.10							341,892.10
prime83500	Maintenance of Measuring and Regulating Station Equip									
prime83600	Maintenance of Purification Equipment		90,397.08			17,060.22				107,457.30
prime83700	Maintenance of Other Equipment	5,152.00								5,152.00
	Total Maintenance	397,228.00	432,289.18			(49,516.23)		126,746.29		906,747.24
	Total Storage	2,528,090.51					217,854.00	126,746.29		2,872,690.80
Transmission Expenses										
Operation										
prime85000	Operation Supervision and Engineering	316,900.00								99,046.00
prime85001	**Allocation Prime**	885,661.89								885,661.89
prime85100	System Control and Load Dispatching	513,402.93								513,402.93
prime85600	Mains Expense	322,707.00								322,707.00
prime85700	Measuring and Regulating Station Expenses	256,793.00								256,793.00
prime85900	Other Expenses	-								-
	Total Operation	2,295,464.82	-	-	-	-	(217,854.00)	-	-	2,077,610.82
Maintenance										
prime86100	Maintenance Supervision and Engineering							124,498.31		124,498.31
prime86200	Maintenance of Structures and Improvements	65,320.00								65,320.00
prime86300	Maintenance of Mains	78,084.00								78,084.00
prime86500	Maintenance of Measuring and Reg Station Equip	231,920.00								231,920.00
prime86700	Maintenance of Other Equipment	1,200.00								1,200.00
	Total Maintenance	376,524.00						124,498.31		501,022.31
	Total Transmission	2,671,988.82					(217,854.00)	124,498.31		2,578,633.13

Nicor Gas
2003 Budget -Operating and Maintenance Expense

(Not required
for 2003)

	Reclass #1 Segregate Storage Budget Buckets	Reclass #2 Segregate Measurement Budget Bucket	Reclass #3 Segregate Storage Tanks Budget Bucket	Reclass #4 Segregate Company Use Gas	Reclass #5 Reclass Gathering Lines Expense	Reclass #6 Reclass Storage Training Costs	Reclass #7 Reclass A&G Payroll Other	Reclass #8 Misc Reclass From Prime 922	Total After Reclasses
Distribution Expenses									
Operation									
prime87000	Operation Supervision and Engineering	4,488,127.11							4,488,127.11
prime87001	**Allocation Prime**	7,380,112.06							7,380,112.06
prime87002	"Allocation Prime"	4,114,250.09							4,114,250.09
prime87003	**Allocation Prime**	994,992.00							994,992.00
prime87100	Distribution Load Dispatching	25,580.00							25,580.00
prime87400	Mains and Services Expenses	7,603,169.55							7,603,169.55
prime87500	Measuring and Regulation Station Exp-General		56,741.59						56,741.59
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00							346,798.00
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	308,887.13							308,887.13
prime87800	Meter and House Regulator Expenses	2,686,851.00							2,686,851.00
prime87801	**Allocation Prime**	1,144,879.00							1,144,879.00
prime87803	^*Allocation Prime**								
prime87900	Customer Installations Expense	3,636,664.00							3,636,664.00
prime88000	other Expenses	61,238.06							61,238.06
prime88100	Rents								
	Total Operation	32,791,548.00	56,741.59						32,848,289.59
Maintenance									
prime88500	Maintenance Supervision and Engineering	334,722.00					409,925.40		744,647.40
prime88600	Maintenance of Structures and Improvements								
prime88700	Maintenance of Mains	2,492,357.00							2,492,357.00
prime88900	Maintenance of Measuring & Reg Station Equip-General	473,457.00							473,457.00
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	815,793.00							815,793.00
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Check	2,036,779.00							2,036,779.00
prime89300	Maintenance of Meters and House Regulators	1,775,339.00	33,914.41						1,809,253.41
	Total Maintenance	7,928,447.00	33,914.41				409,925.40		8,372,286.81
	Total Distribution	40,719,995.00	90,656.00				409,925.40		41,220,576.40
Customer Accounts Expense									
Operation									
prime90100	Supervision	679,048.00							679,048.00
prime90200	Meter Reading Expenses	4,205,975.01							4,205,975.01
prime90300	Customer Records and Collection Expense	12,830,304.03							12,830,304.03
prime90400	Uncollectible Accounts								
	Total Customer Accounts Expense	17,715,327.04							17,715,327.04
Customer Services and Informational Services									
Operation									
prime90900	Informational and Instructional Expenses								
	Total Customer Services and Informational Services								

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Nicor Gas
2003 Budget -Operating and Maintenance Expense

		(Not required for 2003)							
		Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8
		Segregate Storage Budget Buckek	Segregate Measurement Budget Bucket	Segregate Storage Tanks Budget Bucket	Segregate Company Use Gas	Reclass Gathering Lines Expense	Reclass Storage Training Costs	Reclass A&G Payroll Other	Misc Reclass From Prime 922
Sales Expenses									
Operation									
prime91100	Supervision		5,100.00						
prime91200	Demonstrating and Selling Expenses		2,433,979.05						
prime91300	Advertising Expenses								
prime91400	Revenues from Merchandising, Jobbing, & Contract Work		364,421.00						
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Work		5,000.00						
prime91600	Miscellaneous Sales Expenses								
	Total Sales Expenses		2,808,500.05						
Administrative and General Expenses									
Operation									
prime92000	Administrative and General Salaries							33,613,325.29	
prime92021	**Allocation Prime**		28,491,091.65					(28,491,091.65)	
prime92100	Office Supplies and Expenses								
prime92200	Administrative Expenses Transferred - Credit							(5,783,403.64)	
prime92300	Outside Services Employed								
prime92400	Property Insurance								
prime92500	Injuries and Damages		612,334.51						
prime92600	Employee Pension and Benefits		1,096,245.00						
prime92700	Franchise Requirement								
prime92800	Regulatory Commission Expenses								
prime92900	Duplicate Charges - Credit								
prime93010	General Advertising Expenses								
prime93020	Miscellaneous General Expenses		706,800.00						
prime93100	Rents								
	Total Operation		30,906,471.16					(661,170.00)	
Maintenance									
prime93200	Maintenance of General Plant		191,086.00		(90,656.00)				
	Total Maintenance		191,086.00		(90,656.00)				
	Total General and Administrative Expenses		31,097,557.16		(90,656.00)			(661,170.00)	
Total Operating and Maintenance Expense			97,541,458.58						
			97,541,458.58						

Nicor Gas
2003 Budget -Operating and Maintenance Expense

Reclass #1	Reclass #2	(Not required for 2003) Reclass #3	Reclass #4	Reclass 15	Reclass #6	Reclass 17	Reclass #8	Total After Reclasses
Segregate Storage Budget Buckets	Segregate Measurement Budget Bucket	Segregate Storage Tanks Budget Bucket	Segregate Company Use Gas	Reclass GatheringLines Expense	Reclass Storage TrainingCosts	Reclass A&G Payroll Other	Misc Reclass From Prime 922	

NON-PAYROLL

Underground Storage Expense		Non-Payroll				
Operation						
prime81400	Operation Supervision and Engineering				55,146.00	55,146.00
prime81401	**Allocation Prime**	384,607.00				384,607.00
prime81500	Maps and Records					
prime81600	Wells Expense	46,848.66				46,848.00
prime81700	Lines Expense	22,800.00				35,174.08
prime81800	Compressor Station Expenses	684,104.00	(343,061.20)			341,042.80
prime81900	Compressor Station Fuel and Power	9,699,999.99	186,500.00	(4,520,200.00)		5,366,299.99
prime82000	Measuring and Regulating Station Expense	24,050.00				24,050.00
prime82100	Purification Expenses	183,849.00	(39,079.72)		5,352.64	150,121.92
prime82200	Exploration and Development					
prime82400	Other Expenses					
prime82600	Rents	15,000.00				15,000.00
	Total Operation	11,061,257.99	(195,640.92)	(4,520,200.00)	17,726.72	6,418,289.79
Maintenance						
prime83000	Maintenance Supervision and Engineering	8,000.00			17,279.65	25,279.65
prime83100	Maintenance of Structures and Improvements	117,014.00				117,014.00
prime83200	Maintenance of Reservoirs and Wells	386,610.00				386,610.00
prime83300	Maintenance of Lines	436,139.00		(32,917.08)		403,221.92
prime83400	Maintenance of Compressor Station Equip		156,561.20			156,561.20
prime83500	Maintenance of Measuring and Regulating Station Equip					
prime83600	Maintenance of Purification Equipment		39,079.72		15,190.36	54,270.08
prime83700	Maintenance of Other Equipment	97,148.00				97,148.00
	Total Maintenance	1,044,911.00	195,640.92	(17,726.72)	17,279.65	1,240,104.85
	Total Storage	12,106,168.99		(4,520,200.00)	55,146.00	7,658,394.84
Transmission Expenses						
Operation						
prime85000	Operation Supervision and Engineering	65,100.00				9,954.00
prime85001	**Allocation Prime**	(419,299.12)				(419,299.12)
prime85100	System Control and Load Dispatching	48,047.00				48,047.00
prime85600	Mains Expense	78,354.00				78,354.00
prime85700	Measuring and Regulating Station Expenses	344,389.00				344,389.00
prime85900	Other Expenses					
	Total Operation	116,590.88			(55,146.00)	61,444.88
Maintenance						
prime86100	Maintenance Supervision and Engineering	8,000.00			16,973.17	24,973.17
prime86200	Maintenance of Structures and Improvements	93,210.00				93,210.00
prime86300	Maintenance of Mains	639,300.00				639,300.00
prime86500	Maintenance of Measuring and Reg Station Equip	94,400.00				94,400.00
prime86700	Maintenance of Other Equipment	6,000.00				6,000.00
	Total Maintenance	840,910.00			16,973.17	857,883.17
	Total Transmission	957,500.88			(55,146.00)	919,328.05

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Nicer Gas
2003 Budget -Operating and Maintenance Expense

(Not required
for 2003)

	Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
	Segregate Storage Budget	Segregate Measurement Budget Bucket	Segregate Storage Tanks Budget Bucket	Segregate Company Use Gas	Reclass Gathering Lines Expense	Reclass Storage Training Costs	Reclass A&G Payroll Other	Misc Reclass From Prime 922	Total After Reclasses
Distribution Expenses									
Operation									
prime87000	Operation Supervision and Engineering		941,117.56						941,117.56
prime87001	"Allocation Prime"		(3,545,136.13)						(3,545,136.13)
prime87002	**Allocation Prime**		(703,879.84)						(703,879.84)
prime87003	**Allocation Prime**		(745,212.00)						(745,212.00)
prime87100	Disbition Load Dispatching								
prime87400	Mains and Services Expenses		5,802,505.41						5,802,505.41
prime87500	Measuring and Regulation Station Exp-General			25,047.89					25,047.89
prime87600	Measuring and Regulation Station Exp-Industrial								
prime87700	Measuring and Regulation Station Exp-City Gate Check Station		218,781.00						218,781.00
prime87800	Meter and House Regulator Expenses		290,825.00						290,825.00
prime87801	**Allocation Prime**		1,068,796.00						1,068,796.00
prime87803	**Allocation Prime**		590,170.00						590,170.00
prime87900	Customer Installations Expense		(726,459.00)						(726,459.00)
prime88000	Other Expenses		10,778.28						10,778.28
prime88100	Rents		466,399.92						466,399.92
	Total Operation		3,668,686.20	25,047.89					3,693,734.09
Maintenance									
prime88500	Maintenance Supervision and Engineering		311,378.00				55,886.18		367,264.18
prime88600	Maintenance of Structures and Improvements								
prime88700	Maintenance of Mains		1,467,517.00						1,467,517.00
prime88900	Maintenance of Measuring & Reg Station Equip-General		162,385.00						162,385.00
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial		(156,802.00)						(156,802.00)
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Check		(722,853.00)						(722,853.00)
prime89300	Maintenance of Meters and House Regulators		(227,989.00)	14,971.11					(213,017.89)
	Total Maintenance		833,636.00	14,971.11			55,886.18		904,493.29
	Total Distribution		4,502,322.20	40,019.00			55,886.18		4,598,227.38
Customer Accounts Expense									
Operation									
prime90100	Supervision		191,661.00						191,661.00
prime90200	Meter Reading Expenses		46,200.00						46,200.00
prime90300	Customer Records and Collection Expense		10,797,770.51						10,797,770.51
prime90400	Uncollectible Accounts		19,340,000.00						19,340,000.00
	Total Customer Accounts Expense		30,375,631.51						30,375,631.51
Customer Services and Informational Services									
Operation									
prime90900	Informational and Instructional Expenses		453,108.00						453,108.00
	Total Customer Services and Informational Services		453,108.00						453,108.00

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Nicor Gas
2003 Budget - Operating and Maintenance Expense

		(Not required for 2003)									
		Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	Total	
		Segregate Storage Budget Buckets	Segregate Measurement Budget Bucket	Segregate Storage Tanks Budget Bucket	Segregate Company Use Gas	Reclass Gathering Lines Expense	Reclass Storage Training Cost	Reclass A&G Payroll Other	Misc Reclass From Prime 922	After Reclasses	
Sales Expenses											
Operation											
prime91100	Supervision									1,049,864.00	
prime91200	Demonstrating and Selling Expenses									858,606.00	
prime91300	Advertising Expenses										
prime91400	Revenues from Merchandising, Jobbing, & Contract Work									(1,112,214.00)	
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Work										
prime91600	Miscellaneous Sales Expenses									833,256.00	
	Total Sales Expenses									833,256.00	
Administrative and General Expenses											
Operation											
prime92000	Administrative and General Salaries								2,027,200.00	5,611,351.00	
prime92021	** Allocation Prime **							(12,877,154.32)			
prime92100	Office Supplies and Expenses								5,813,800.00	19,690,954.32	
prime92200	Administrative Expenses Transferred- Credit							(818,977.67)	(7,841,000.00)	(6,300,777.67)	
prime92300	Outside Services Employed							3,531,986.80		7,141,644.80	
prime92400	Property Insurance										
prime92500	Injuries and Damages									7,314,446.56	
prime92600	Employee Pension and Benefits									25,743,726.44	
prime92700	Franchise Requirements									4,834,810.00	
prime92800	Regulatory Commission Expenses										
prime92900	Duplicate Charges -Credit									(3,679,210.00)	
prime93010	General Advertising Expenses									5,792,213.00	
prime93020	Miscellaneous General Expenses										
prime93100	Rents										
	Total Operation								(90,139.00)	67,576,211.95	
Maintenance											
prime93200	Maintenance of General Plant									4,344,385.36	
	Total Maintenance										
	Total General and Administrative Expenses									71,920,597.31	
Total Operating and Maintenance Expense											
										116,758,542.89	
										0	
										116,758,542.89	

Nicor Gas
2003 Budget - Operating and Maintenance Expense

TOTAL PAYROLL + NON PAYROLL

	49-50 Allocation #1	51-52 Allocation A2	53-56 Allocation 113	57-58 Allocation #4	59-62 Allocation #5	63-64 Allocation #8	65-66 Allocation 117	
Total After Reclasses	Allocate Storage Supervision 8 General	Allocate Transmission Supervision 8 General	Allocate Distribution Supervision 8 General	Allocate Net Fleet	Allocate Stores Handling Exp	Allocate Operations supervision 8 General	Allocate Operations Materials	TOTAL
Underground Storage Expense								
Operation								
prime81400 Operation Supervision and Engineering	273,000.00							273,000.00
prime81401 'Allocation Prime'	1,391,757.51	(1,391,757.51)						
prime81500 Maps and Records								
prime81600 Wells Expense	324,496.00	254,134.92						578,630.92
prime81700 Lines Expense	74,534.53	36,046.52						110,581.05
prime81800 Compressor Station Expenses	595,466.70	232,841.03						828,307.73
prime81900 Compressor Station Fuel and Power	5,366,299.99							5,366,299.99
prime82000 Measuring and Regulating Station Expense	66,050.00	38,412.50						104,462.50
prime82100 Purification Expenses	277,628.62	116,629.28						394,257.90
prime82200 Exploration and Development								
prime82400 Other Expenses								
prime82600 Rents	15,000.00							15,000.00
Total Operation	8,384,233.35	(713,693.26)						7,670,540.09
Maintenance								
prime83000 Maintenance Supervision and Engineering	152,025.94							152,025.94
prime83100 Maintenance of Structures and Improvements	301,750.00	169,098.54						470,848.54
prime83200 Maintenance of Reservoirs and Wells	485,290.00	91,160.12						577,450.12
prime83300 Maintenance of Lines	444,305.47	37,577.45						481,882.92
prime83400 Maintenance of Compressor Station Equip	498,453.30	312,727.93						811,181.23
prime83500 Maintenance of Measuring and Regulating Station Equip								
prime83600 Maintenance of Purification Equipment	161,727.38	98,397.25						260,124.63
prime83700 Maintenance of Other Equipment	102,300.00	4,731.97						107,031.97
Total Maintenance	2,146,852.09	713,693.26						2,860,545.35
Total Storage	10,531,085.44							10,531,085.44
Transmission Expenses								
Operation								
prime85000 Operation Supervision and Engineering	109,000.00							109,000.00
prime85001 'Allocation Prime'	466,362.77	(466,362.77)						
prime85100 System Control and Load Dispatching	561,449.93	162,947.15						724,397.08
prime85600 Mains Expense	401,061.00	102,413.26						503,474.26
prime85700 Measuring and Regulating Station Expenses	601,182.00	81,520.21						682,702.21
prime85900 Other Expenses								
Total Operation	2,139,055.70	(119,482.15)						2,019,573.55
Maintenance								
prime86100 Maintenance Supervision and Engineering	149,471.48							149,471.48
prime86200 Maintenance of Structures and Improvements	158,530.00	20,753.14						179,283.14
prime86300 Maintenance of Mains	717,384.00	24,763.87						742,147.87
prime86500 Maintenance of Measuring and Reg Station Equip	326,320.00	73,592.05						399,912.05
prime86700 Maintenance of Other Equipment	7,200.00	373.09						7,573.09
Total Maintenance	1,358,905.48	119,482.15						1,478,387.63
Total Transmission	3,497,961.18							3,497,961.18

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Nicor Gas
2003 Budget • Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
	After	Supervision 8	Supervision 8	Supervision 8	Net	Stores	Supervision 8	Operations	
	Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Distribution Expenses									
Operation									
prime87000	Operation Supervision and Engineering	5,429,244.67							5,429,244.67
prime87001	**Allocation Prime**	3,834,975.93		(3,834,975.93)					0.00
prime87002	**Allocation Prime**	3,410,370.25			(3,410,370.25)				
prime87003	**Allocation Prime**	249,700.00	-		-	(249,780.00)	-	-	-
prime87100	Distribution Load Dispatching	25,580.00	-	6,135.96	4,433.49	-	-	-	36,149.45
prime87400	Mains and Services Expenses	13,405,674.96	-	1,818,929.10	1,281,276.09	58,498.48	-	-	16,564,378.63
prime87500	Measuring and Regulation Station Exp-General	81,789.48	-	13,422.41	9,549.04	-	-	-	104,760.93
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00	-	82,835.48	58,317.33	-	-	-	487,950.81
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	527,668.13	-	74,015.03	52,178.67	-	-	-	653,861.83
prime87800	Meter and House Regulator Expenses	2,977,676.00	-	-	-	-	310,578.60	300,687.51	3,588,942.11
prime87801	**Allocation Prime**	2,213,675.00	-	-	-	-	(2,213,675.00)	-	-
prime87803	**Allocation Prime**	590,170.00	-	-	-	117,496.51	-	(707,666.51)	-
prime87900	Customer Installations Expense	2,910,205.00	-	-	-	-	420,376.88	406,979.00	3,737,560.88
prime88000	Other Expenses	72,016.34	-	14,572.91	10,231.11	-	-	-	96,820.36
prime88100	Rents	466,399.92	-	-	-	-	-	-	466,399.92
	Total Operation	36,542,023.68	-	(1,825,065.04)	(1,994,384.52)	(73,785.01)	(1,482,719.52)	-	31,166,069.59
Maintenance									
prime88500	Maintenance Supervision and Engineering	1,111,911.58							1,111,911.58
prime88600	Maintenance of Structures and Improvements								
prime88700	Maintenance of Mains	3,959,874.00		596,338.76	420,157.61	21,106.41			4,997,476.78
prime88900	Maintenance of Measuring & Reg Station Equip-General	635,842.00		113,131.79	79,802.66				828,776.45
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	658,991.00		195,200.27	137,437.92				991,629.19
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Check Station	1,313,926.00		487,425.44	1,052,099.23	52,678.60			2,906,129.27
prime89300	Maintenance of Meters and House Regulators	1,596,235.52		432,968.78	304,887.10				2,334,091.40
	Total Maintenance	9,276,780.10		1,825,065.04	1,994,384.52	73,785.01			13,170,014.67
	Total Distribution	45,818,803.78					(1,482,719.52)		44,336,084.26
Customer Accounts Expense									
Operation									
prime90100	Supervision	870,708.00							870,708.00
prime90200	Meter Reading Expenses	4,252,175.01							4,252,175.01
prime90300	Customer Records and Collection Expense	23,628,074.54					1,482,719.52		25,110,794.06
prime90400	Uncollectible Accounts	19,340,000.00							19,340,000.00
	Total Customer Accounts Expense	48,090,958.55					1,482,719.52		49,573,678.07
Customer Services and Informational Services									
Operation									
prime90900	Informational and Instructional Expenses	453,108.00							453,108.00
	Total Customer Services and Informational Services	453,108.00							453,108.00

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Nicor Gas
2003 Budget - Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
	After	Supervision 8	Supervision 8	Supervision &	Net	Stores	Supervision 8	Operations	
	Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Sales Expenses									
Operation									
prime91100	Supervision								17,100.00
prime91200	Demonstrating and Selling Expenses								3,483,843.05
prime91300	Advertising Expenses								858,606.00
prime91400	Revenues from Merchandising, Jobbing, & Contract Work								(747,793.00)
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Work								5,000.00
prime91600	Miscellaneous Sales Expenses								25,000.00
	Total Sales Expenses								3,641,756.05
Administrative and General Expenses									
Operation									
prime92000	Administrative and General Salaries								39,224,676.29
prime92021	**Allocation Prime**								0.00
prime92100	Office Supplies and Expenses								19,690,954.32
prime92200	Administrative Expenses Transferred - Credit								(12,084,181.31)
prime92300	Outside Services Employed								7,141,644.80
prime92400	Property Insurance								1,136,953.50
prime92500	Injuries and Damages								7,926,781.07
prime92600	Employee Pension and Benefits								26,839,971.44
prime92700	Franchise Requirements								4,834,810.00
prime92800	Regulatory Commission Expenses								
prime92900	Duplicate Charges - Credit								(3,677,910.00)
prime93010	General Advertising Expenses								288,800.00
prime93020	Miscellaneous General Expenses								6,499,013.00
prime93100	Rents								
	Total Operation								97,821,513.11
Maintenance									
prime93200	Maintenance of General Plant								4,444,815.36
	Total Maintenance								4,444,815.36
	Total General and Administrative Expenses								102,266,328.47
Total Operating and Maintenance Expense									
		214,300,001.47	0.00	• •	0.00	0.00			214,300,001.47

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Nicer Gas
2003 Budget - Operating and Maintenance Expense

	Total After Reclasses	Allocation 111 Allocate Storage Supervision & General	Allocation #2 Allocate Transmission Supervision & General	Allocation #3 Allocate Distribution Supervision & General	Allocation #4 Allocate Net Fleet	Allocation 115 Allocate Stores Handling Exp	Allocation #6 Allocate Operations Supervision & General	Allocation 117 Allocate Operations Materials	TOTAL
Underground Storaae Expense									
Operation									
prime81400 Operation Supervision and Engineering	217,854.00								217,854.00
prime81401 **Allocation Prime**	1,007,150.51	(1,007,150.51)							
prime81500 Maps and Records									
prime81600 Wells Expense	277,648.00	183,905.68							461,553.68
prime81700 Lines Expense	39,360.45	26,085.20							65,445.65
prime81800 Compressor Station Expenses	254,423.90	168,496.28							422,920.18
prime81900 Compressor Station Fuel and Power									
prime82000 Measuring and Regulating Station Expense	42,000.00	27,797.35							69,797.35
prime82100 Purification Expenses	127,506.70	84,399.21							211,905.91
prime82200 Exploration and Development									
prime82400 Other Expenses									
prime82600 Rents									
Total Operation	1,965,943.56	(516,466.79)							1,449,476.77
Maintenance									
prime83000 Maintenance Supervision and Engineering	126,746.29								126,746.29
prime83100 Maintenance of Structures and Improvements	184,736.00	122,368.79							307,104.79
prime83200 Maintenance of Reservoirs and Wells	99,680.00	65,968.36							165,648.36
prime83300 Maintenance of Lines	41,083.55	27,193.06							68,276.61
prime83400 Maintenance of Compressor Station Equip	341,892.10	226,306.73							568,198.83
prime83500 Maintenance of Measuring and Regulating Station Equip									
prime83600 Maintenance of Purification Equipment	107,457.30	71,205.54							178,662.84
prime83700 Maintenance of Other Equipment	5,152.00	3,424.31							8,576.31
Total Maintenance	906,747.24	516,466.79							1,423,214.03
Total Storage	2,872,690.80								2,872,690.80
Transmission Exwnses									
Operation									
prime85000 Operation Supervision and Engineering	99,046.00								99,046.00
prime85001 **Allocation Prime**	885,661.89		(885,661.89)						
prime85100 System Control and Load Dispatching	513,402.93		309,450.26						822,853.19
prime85600 Mains Expense	322,707.00		194,491.35						517,198.35
prime85700 Measuring and Regulating Station Expenses	256,793.00		154,813.70						411,606.70
prime85900 Other Expenses	-		-						
Total operation	2,077,610.82		(226,906.58)						1,850,704.24
Maintenance									
prime86100 Maintenance Supervision and Engineering	124,498.31								124,498.31
prime86200 Maintenance of Structures and Improvements	65,320.00		39,411.95						104,731.95
prime86300 Maintenance of Mains	78,084.00		47,028.65						125,112.65
prime86500 Maintenance of Measuring and Reg Station Equip	231,920.00		139,757.45						371,677.45
prime86700 Maintenance of Other Equipment	1,200.00		708.53						1,908.53
Total Maintenance	501,022.31		226,906.58						727,928.89
Total Transmission	2,578,633.13								2,578,633.13

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Nicor Gas
2003 Budget -Operating and Maintenance Expense

		Allocation 111	Allocation #2	Allocation 113	Allocation #4	Allocation #5	Allocation #6	Allocation 117	
		Total After Reclasses	Allocate Storage Supervision 8 General	Allocate Transmission Supervision 8 General	Allocate Distribution Supervision 8 General	Allocate Net Fleet	Allocate Stores Handling Exp	Allocate Operations Supervision 8 General	Allocate Operations Materials
TOTAL									
Distribution Expenses									
Operation									
prime87000	Operation Supervision and Engineering	4,488,127.11							4,488,127.11
prime87001	**Allocation Prime**	7,380,112.06		(7,380,112.06)					
prime87002	**Allocation Prime**	41,114,250.09				(4,114,250.09)			
prime87003	**Allocation Prime**	994,992.00					(994,992.00)		
prime87100	Distribution Load Dispatching	25,580.00		11,808.18		5,348.53			42,736.71
prime87400	Mains and Services Expenses	7,603,169.55		3,500,387.15		1,545,723.75	233,027.13		12,882,307.58
prime87500	Measuring and Regulation Station Exp-General	56,744.59		25,830.39		11,519.90			94,094.88
prime87600	Measuring and Regulation Station Exp-Industrial	346,798.00		159,410.42		70,353.68			576,562.10
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	308,887.13		142,436.16		62,948.03			514,271.32
prime87800	Meter and House Regulator Expenses	2,686,851.00						160,626.52	198,872.00
prime87801	**Allocation Prime**	1,144,879.00						(1,144,879.00)	3,046,349.52
prime87803	**Allocation Prime**						468,044.24	217,412.52	(468,044.24)
prime87900	Customer Installations Expense	3,636,664.00							4,123,248.76
prime88000	Other Expenses	61,238.06		28,044.43		12,342.75			101,625.24
prime88100	Rents								
Total Operation		32,848,289.59		(3,512,195.33)		(2,406,013.45)	(293,920.63)	(766,839.96)	25,869,320.22
Maintenance									
prime88500	Maintenance Supervision and Engineering	744,647.40							744,647.40
prime88600	Maintenance of Structures and Improvements								
prime88700	Maintenance of Mains	2,492,357.00		1,147,607.43		506,875.61	84,076.82		4,230,916.86
prime88900	Maintenance of Measuring & Reg Station Equip-General	473,457.00		217,713.31		96,273.45			787,443.76
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	815,793.00		375,647.70		165,804.28			1,357,244.98
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Cha	2,036,779.00		938,012.24		1,269,246.15	209,843.81		4,453,881.20
prime89300	Maintenance of Meters and House Regulators	1,809,253.41		833,214.65		367,813.96			3,010,282.02
Total Maintenance		8,372,286.81		3,512,195.33		2,406,013.45	293,920.63		14,584,416.22
Total Distribution		41,220,576.40						(766,839.96)	40,453,736.44
Customer Accounts Expense									
Operation									
prime90100	Supervision	679,048.00							679,048.00
prime90200	Meter Reading Expenses	4,205,975.01							4,205,975.01
prime90300	Customer Records and Collection Expense	12,830,304.03						766,839.96	13,597,143.99
prime90400	Uncollectible Accounts								
Total Customer Accounts Expense		17,715,327.04						766,839.96	18,482,167.00
Customer Services and Informational Services									
Operation									
prime90900	Informational and Instructional Expenses								
Total Customer Services and Informational Services									

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Nicor Gas
2003 Budget -Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	TOTAL
		Allocate Storage Supervision 8 General	Allocate Transmission Supervision 8 General	Allocate Distribution Supervision 8 General	Allocate Net Fleet	Allocate Stores Handling Exp	Allocate Operations Supervision 8 General	Allocate Operations Materials	
Total After Reclasses									
Sales Expenses									
Operation									
prime91100	Supervision	5,100.00							5,100.00
prime91200	Demonstrating and Selling Expenses	2,433,979.05							2,433,979.05
prime91300	Advertising Expenses								
prime91400	Revenues from Merchandising, Jobbing, & Contract Work	364,421.00							364,421.00
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Work	5,000.00							5,000.00
prime91600	Miscellaneous Sales Expenses								
Total Sales Expenses		2,808,500.05							2,808,500.05
Administrative and General Expenses									
Operation									
prime92000	Administrative and General Salaries	33,613,325.29							33,613,325.29
prime92021	** Allocation Prime **								
prime92100	Office Supplies and Expenses								
prime92200	Administrative Expenses Transferred - Credit	(5,783,403.64)							(5,783,403.64)
prime92300	Outside Services Employed								
prime92400	Property Insurance								
prime92500	Injuries and Damages	612,334.51							612,334.51
prime92600	Employee Pension and Benefits	1,096,245.00							1,096,245.00
prime92700	Franchise Requirements								
prime92800	Regulatory Commission Expenses								
prime92900	Duplicate Charges - Credit								
prime93010	General Advertising Expenses								
prime93020	Miscellaneous General Expenses	706,800.00							706,800.00
prime93100	Rents								
Total Operation		30,245,301.16							30,245,301.16
Maintenance									
prime93200	Maintenance of General Plant	100,430.00							100,430.00
Total Maintenance		100,430.00							100,430.00
Total General and Administrative Expenses		30,345,731.16							30,345,731.16
Total Operating and Maintenance Expense									
		97,541,458.58			(0.00)				97,541,458.58
		97,541,458.58							97,541,458.58

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Nicor Gas
2003 Budget • Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	TOTAL
		Allocate Storage Supervision 8 General	Allocate Transmission Supervision 8 General	Allocate Distribution Supervision 8 General	Allocate Net Fleet	Allocate Stores Handling Exp	Allocate Operations Supervision 8 General	Allocate Operations Materials	
Total After Reclasses									
Underground Storage Expense									
Operation									
prime81400	Operation Supervision and Engineering	55,146.00							55,146.00
prime81401	**Allocation Prime**	384,607.00	(384,607.00)						
prime81500	Maps and Records								
prime81600	Wells Expense	46,848.00	70,229.24						117,077.24
prime81700	Lines Expense	35,174.08	9,961.32						45,135.40
prime81800	Compressor Station Expenses	341,042.80	64,344.75						405,387.55
prime81900	Compressor Station Fuel and Power	5,366,299.99							5,366,299.99
prime82000	Measuring and Regulating Station Expense	24,050.00	10,615.15						34,665.15
prime82100	Purification Expenses	150,121.92	32,230.07						182,351.99
prime82200	Exploration and Development								
prime82400	Other Expenses								
prime82600	Rents	15,000.00							15,000.00
	Total Operation	6,418,289.79	(197,226.47)						6,221,063.32
Maintenance									
prime83000	Maintenance Supervision and Engineering	25,279.65							25,279.65
prime83100	Maintenance of Structures and Improvements	117,014.00	46,729.75						163,743.75
prime83200	Maintenance of Reservoirs and Wells	386,610.00	25,191.76						411,801.76
prime83300	Maintenance of Lines	403,221.92	10,384.39						413,606.31
prime83400	Maintenance of Compressor Station Equip	156,561.20	86,421.20						242,982.40
prime83500	Maintenance of Measuring and Regulating Station Equip								
prime83600	Maintenance of Purification Equipment	54,270.08	27,191.71						81,461.79
prime83700	Maintenance of Other Equipment	97,148.00	1,307.66						98,455.66
	Total Maintenance	1,240,104.85	197,226.47						1,437,331.32
	Total Storage	7,658,394.64							7,658,394.64
Transmission Expenses									
Operation									
prime85000	Operation Supervision and Engineering	9,954.00							9,954.00
prime85001	**Allocation Prime**	(419,299.12)	419,299.12						
prime85100	System Control and Load Dispatching	48,047.00	(146,503.11)						(98,456.11)
prime85600	Mains Expense	78,354.00	(92,078.09)						(13,724.09)
prime85700	Measuring and Regulating Station Expenses	344,389.00	(73,293.49)						271,095.51
prime85900	Other Expenses								
	Total Operation	61,444.88	107,424.43						168,869.31
Maintenance									
prime86100	Maintenance Supervision and Engineering	24,973.17							24,973.17
prime86200	Maintenance of Structures and Improvements	93,210.00	(18,658.81)						74,551.19
prime86300	Maintenance of Mains	639,300.00	(22,264.78)						617,035.22
prime86500	Maintenance of Measuring and Reg Station Equip	94,400.00	(66,165.40)						28,234.60
prime86700	Maintenance of Other Equipment	6,000.00	(335.44)						5,664.56
	Total Maintenance	857,883.17	(107,424.43)						750,458.74
	Total Transmission	919,328.05							919,328.05

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Nicor Gas
2003 Budget - Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation 17	
		Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		Supervision 8	Supervision 8	Supervision 8	Net	Stores	Supervision &	Operations	
		General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
		Total							
		After							
		Reclasses							
<u>Distribution Expenses</u>									
<u>Operation</u>									
prime87000	Operation Supervision and Engineering	941,117.56							941,117.56
prime87001	**Allocation Prime**	(3,545,136.13)		3,545,136.13					
prime87002	**Allocation Prime**	(703,879.84)							
prime87003	**Allocation Prime**	(745,212.00)			703,879.84				
prime87100	Distribution Load Dispatching			(5,672.22)	(915.04)	745,212.00			(6,587.26)
prime87400	Mains and Services Expenses	5,802,505.41		(1,681,458.05)	(264,447.66)	(174,528.65)			3,682,071.05
prime87500	Measuring and Regulation Station Exp-General	25,047.89		(12,407.98)	(1,970.86)				10,669.05
prime87600	Measuring and Regulation Station Exp-Industrial			(76,574.94)	(12,036.35)				(88,611.29)
prime87700	Measuring and Regulation Station Exp-City Gate Check Station	218,781.00		(68,421.13)	(10,769.36)				139,590.51
prime87800	Meter and House Regulator Expenses	290,825.00					149,952.08	101,815.51	542,592.59
prime87801	**Allocation Prime**	1,068,796.00					(1,068,796.00)		
prime87803	**Allocation Prime**	590,170.00				(350,547.73)		(239,622.27)	
prime87900	Customer Installations Expense	(726,459.00)					202,964.36	137,806.76	(385,687.88)
prime88000	Other Expenses	10,778.28		(13,471.52)	(2,111.64)				(4,804.88)
prime88100	Rents	466,399.92							466,399.92
	Total Operation	3,693,734.09		1,687,130.29	411,628.93	220,135.62	(715,879.56)		5,296,749.37
<u>Maintenance</u>									
prime88500	Maintenance Supervision and Engineering	367,264.18							367,264.18
prime88600	Maintenance of Structures and Improvements								
prime88700	Maintenance of Mains	1,467,517.00		(551,268.67)	(86,718.00)	(62,970.41)			766,559.92
prime88900	Maintenance of Measuring 8 Reg Station Equip-General	162,385.00		(104,581.52)	(16,470.79)				41,332.69
prime89000	Maintenance of Measuring 8 Reg Station Equip-Industrial	(156,802.00)		(180,447.43)	(28,366.36)				(365,615.79)
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Check	(722,853.00)		(450,586.80)	(217,146.92)	(157,165.21)			(1,547,751.93)
prime89300	Maintenance of Meters and House Regulators	(213,017.89)		(400,245.87)	(62,926.86)				(676,190.62)
	Total Maintenance	904,493.29		(1,687,130.29)	(411,628.93)	(220,135.62)			(1,414,401.55)
	Total Distribution	4,598,227.38					(715,879.56)		3,882,347.82
<u>Customer Accounts Expense</u>									
<u>Operation</u>									
prime90100	Supervision	191,661.00							191,661.00
prime90200	Meter Reading Expenses	46,200.00							46,200.00
prime90300	Customer Records and Collection Expense	10,797,770.51					715,879.56		11,513,650.07
prime90400	Uncollectible Accounts	19,340,000.00							19,340,000.00
	Total Customer Accounts Expense	30,375,631.51					715,879.56		31,091,511.07
<u>Customer Services and Informational Services</u>									
<u>Operation</u>									
prime90900	Informational and Instructional Expenses	453,108.00							453,108.00
	Total Customer Services and Informational Services	453,108.00							453,108.00

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Nicor Gas
2003 Budget - Operating and Maintenance Expense

		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	TOTAL
		Allocate Storage Supervision 8 General	Allocate Transmission Supervision & General	Allocate Distribution Supervision 8 General	Allocate Net Fleet	Allocate Stores Handling Exp	Allocate Operations Supervision 8 General	Allocate Operations Materials	
Sales Expenses									
Operation									
prime91100	Supervision	12,000.00							12,000.00
prime91200	Demonstrating and Selling Expenses	1,049,864.00							1,049,864.00
prime91300	Advertising Expenses	858,606.00							858,606.00
prime91400	Revenues from Merchandising, Jobbing, & Contract Work	(1,112,214.00)							(1,112,214.00)
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract Work								
prime91600	Miscellaneous Sales Expenses	25,000.00							25,000.00
Total Sales Expenses		833,256.00							833,256.00
Administrative and General Expenses									
Operation									
prime92000	Administrative and General Salaries	5,611,351.00							5,611,351.00
prime92021	**Allocation Prime**								
prime92100	Office Supplies and Expenses	19,690,954.32							19,690,954.32
prime92200	Administrative Expenses Transferred - Credit	(6,300,777.67)							(6,300,777.67)
prime92300	Outside Services Employed	7,141,644.80							7,141,644.80
prime92400	Property Insurance	1,136,953.50							1,136,953.50
prime92500	Injuries and Damages	7,314,446.56							7,314,446.56
prime92600	Employee Pension and Benefits	25,743,726.44							25,743,726.44
prime92700	Franchise Requirements	4,834,810.00							4,834,810.00
prime92800	Regulatory Commission Expenses								
prime92900	Duplicate Charges - Credit	(3,677,910.00)							(3,677,910.00)
prime93010	General Advertising Expenses	288,800.00							288,800.00
prime93020	Miscellaneous General Expenses	5,792,213.00							5,792,213.00
prime93100	Rents								
Total Operation		67,576,211.95							67,576,211.95
Maintenance									
prime93200	Maintenance of General Plant	4,344,385.36							4,344,385.36
Total Maintenance		4,344,385.36							4,344,385.36
Total General and Administrative Expenses		71,920,597.31	-	-	-	-	-	-	71,920,597.31
Total Operating and Maintenance Expense		116,758,542.89	-	0.00	(0.00)	-	-	-	116,758,542.89
		116,758,542.89							116,758,542.89

[illegible]

	Budget	Period	Amounts	2003	Category	Organizational Activity
prime10711	158,750,821.96					
prime10810	1,291,149.00					
prime41500	(301,000.00)					
prime40100	(1,606,698.00)					
prime81401	1,391,757.51					
prime81600	324,496.00					
prime81700	22,800.00					
prime81800	1,280,420.00					
prime81900	9,699,999.99					
prime82000	66,050.00					
prime82100	391,597.00					
prime82600	15,000.00					
prime83000	8,000.00					
prime83100	301,750.00					
prime83200	486,290.00					
prime83300	543,799.00					
prime83700	102,300.00					
prime85000	382,000.00					
prime85001	466,362.77					
prime85100	561,449.93					
prime85600	401,061.00					
prime85700	601,182.00					
prime86100	8,000.00					
prime86200	158,530.00					
prime86300	717,384.00					
prime86500	326,320.00					
prime86700	7,200.00					
prime87000	5,429,244.67					
prime87001	3,834,975.93					
prime87002	3,410,370.25					
prime87003	249,780.00					
prime87100	25,580.00					
prime87400	13,405,674.96					
prime87600	346,798.00					
prime87700	527,668.13					
prime87800	2,977,676.00					
prime87801	2,213,675.00					
prime87803	590,170.00					
prime87900	2,910,205.00					
prime88000	72,016.34					
prime88100	466,399.92					
prime88500	646,100.00					
prime88700	3,959,874.00					
prime88900	635,842.00					
prime89000	658,991.00					
prime89200	1,313,926.00					
prime89300	1,547,350.00					
prime90100	870,709.00					
prime90200	4,252,175.01					
prime90300	23,628,074.54					
prime90400	19,340,000.00					
prime90900	453,108.00					
prime91100	17,100.00					
prime91200	3,483,843.05					
prime91300	858,606.00					
prime91400	(747,793.00)					
prime91500	5,000.00					
prime91600	25,000.00					
prime92000	3,584,151.00					
prime92021	45,171,394.10					
prime92200	2,359,200.00					
prime92300	3,609,658.00					
prime92400	1,136,953.50					
prime92500	7,926,781.07					
prime92600	26,839,971.44					
prime92700	1,155,600.00					
prime92900	1,300.00					
prime93010	288,800.00					
prime93020	3,207,551.00					
prime93200	3,734,500.36					
prime42610	1,218,950.00					
Expenditure	374,040,972.43					

214,300,001.47

214,299,000.00

Budget per Speed Report

1,001.47

Diff due to rounding on speed report

		Budget	Period	Amounts	2003	Organizatic Activity
prime40100	60011 Corportate Unalloc Reduction Category	(1,606,698.00) (1,606,698.00)				
prime42610	60100 Contributions Corporate Category	1,218,950.00 1,218,950.00				

O&M Reclasses and Allocations

The following reclasses and allocations are required in order to report the Operation and Maintenance expense budget in the appropriate prime account.

Reclasses:

Reclass 1a – Storage Field Compressors

Storage field compressor expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 818 - Storage Operations. The actual expenses that these budgets relate to are recorded in primes 818 - Storage Operations, and 834 - Storage Maintenance.

In addition, some of these expenses that are recorded in prime 818 are for fuel and power used by storage field compressors. Expense related to storage field compressor fuel and power should be reclassified from prime 818 to prime 819, Compressor Fuel & Power.

Reclass 1a will do two things. First, dollars related to fuel & power will be reclassified from prime 818 to prime 819. Second, a portion of the remaining maintenance expenses will be reclassified from prime 818 to prime 834. The allocation between prime 818 and 819 will be based on historical averages.

Reclass 1b – Storage Gas Conditioning Expense

Storage field gas conditioning expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 821 - Storage Operations. The actual expenses that these budgets relate to are recorded in primes 821 - Storage Operations, and 836 - Storage Maintenance.

Reclass 1b will reclass the maintenance portion of the expense budget from prime 821 to prime 836. The allocation between prime 821 and 836 will be based on historical averages.

Reclass 2 – Segregate Measurement Administrative Budget

Budget bucket 92071 contains the budget for both operation administrative expense and maintenance administrative expense for the Measurement department. This budget bucket is recorded in prime 932. Actual measurement operation administrative expense is recorded in prime 875, while actual measurement maintenance administrative expense is recorded in prime 893.

Reclass 2 will segregate the measurement administrative expense budget into operation and maintenance expense, based on historical averages. These amounts will then be reclassified from prime 932 to primes 875 and 893.

Reclass 3 – Segregate Underground Storage Tank Budget

Budget bucket 29412 is used to budget for three types of expenses, Distribution Underground Storage Tanks, Transmission Underground Storage Tanks, and Storage Underground Storage Tanks. This budget bucket is recorded in prime 885. Actual expenses related to these areas are recorded in primes 885, 861, and 830, respectively.

Reclass 3 will segregate the total amount budgeted for underground storage tank expense into expense related to the Distribution, Transmission, and Storage areas. The allocated budget

amount related to Transmission and Storage will be reclassified from prime 885 to primes 861 and 830, respectively. The allocation will be based on historical averages.

Reclass 4 – Reclass Company Use Gas Budget

The budget for company use gas is recorded in prime 819. Actual company use gas expense is segregated into various prime accounts. Expense for gas used at storage fields is recorded in prime 819. Expense related to franchise gas free terms is recorded in prime 930.20. Expense related to gas used at other company facilities, storage credits, and taxes is recorded in prime 932.

In addition, expense related to franchise gas free terms must be recorded in prime 927 Franchise Requirements, with an offsetting amount recorded in prime 929 Duplicate Charges-Credit.

Reclass 4 will transfer budget amounts related to franchise gas terms, gas used at company facilities, storage credits, and taxes from prime 819 to the appropriate prime account.

The reclass is based on a budget breakdown prepared by the company use gas analyst.

Reclass 5 – Reclass Gathering Lines Expense

Gathering Lines Expense – Gas:

The budget for total gas gathering lines expense is recorded in prime 833-Maintenance of Lines. This expense should be segregated into operation and maintenance expense. Operation gas gathering line expense should be recorded in prime 817-Lines Expense (operations).

Reclass 5 will segregate the total gathering lines expense budget into operation and maintenance expense based on studies performed by the storage department.

Gathering Lines Expense - Saline:

For most storage fields, the budget for these expenses is accumulated in Prime-833 Maintenance of Lines. For Ancona and Pecatonica, the budget for these expenses is accumulated in Prime 821-Purification Expenses. Expenses are segregated by storage field.

The operation portion of these expenses should be recorded in Prime 821 and the maintenance portion should be recorded in Prime 836.

Reclass 5 will segregate the total gathering lines expense budget into operation and maintenance expense, by storage field. The budget originally recorded in Prime 833 must be reclassified and split between Primes 821 (operation) and 836 (maintenance). For Ancona and Pecatonica, the budget originally recorded in Prime 821 must have a portion reclassified to Prime 836.

Reclass 6 – Reclass Storage Training Costs

The budget for storage and transmission training expenses are accumulated together in Prime 850–Operations Supervision and Engineering of Transmission Facilities. However, storage training costs should be recorded in Prime 814-Supervision and Engineering of Storage Operations.

Reclass 6 will segregate the training budget into storage training and transmission training. The budget for storage training expense will be reclassified from prime 850 to 814.

Reclass 7 – Reclass Prime 92021

The budget for expenses of administrative and general departments is recorded in an allocation prime, 92021. These dollars must be segregated and reclassified to Prime 920-Administrative and General Salaries, Prime 921-Office Supplies and Expenses, Prime 922-Administrative Expenses Transferred – Credit, and Prime 923 – Outside Services Employed.

In addition, the budget related to activity 26001 – Corrosion Admin must be allocated to Prime 830-Storage Maintenance Supervision & Engineering, Prime 861-Transmission Maintenance Supervision & Engineering, and Prime 885-Distribution Maintenance Supervision & Engineering.

The corrosion administrative expense budget will be reclassified to primes 830, 861, and 885 based on a ratio of corrosion storage, transmission, or distribution expense to total corrosion expense.

The remaining budget in the allocation prime 92021 should be reclassified to primes 920, 921, 922, and 923. This is done by reviewing the general ledger account that the budget is applied to.

Budgeted payroll amounts will be reclassified to prime 920, budgeted billed to affiliate credits will be reclassified to prime 922. Budgeted legal or consultant expense will be reclassified to prime 923. All other remaining budget expense will be reclassified to prime 921.

Reclass 8 – Misc Reclasses from Prime 922

A. Reclass Consolidated Pool activity 96526 from Prime 922 to Prime 921-Office

Supplies and Expenses. The Consolidated Pool is not an administrative expense credit, and therefore does not belong in prime 922.

B. Reclass various benefit plans from Prime 922 to Prime 920, where other benefit plans are accumulated.

Allocations:

Some costs relate to more than one prime in a functional classification. (For example, storage administrative and overhead expenses may relate to several different storage prime accounts.)

These costs are accumulated in various "allocation primes" and must then be allocated among the respective operation and maintenance prime accounts. In most cases, the allocation is based on payroll for each prime account.

Allocation 1 – Prime Account 814.01 – Storage Overhead, Transportation, and Communication

Prime 814.01 contains Supervision and Fleet expenses for the Storage area, by storage field.

These costs must be allocated to all of the Storage Operations and Maintenance prime accounts. (Prime accounts 815.00 – 837.00, excluding prime 830.00 – Maintenance Supervision and Engineering.) This allocation will be based on payroll dollars.

Allocation 2 – Prime Account 850.01 – Transmission Overhead, Transportation, and Communications

Prime 850.01 contains the Supervision and Fleet expenses for the Transmission area. These costs must be allocated to the Transmission Operation and Maintenance prime accounts. (Primes 851.00 – 867.00, excluding 861.00 – Maintenance Supervision and Engineering) The allocation will be based on payroll dollars.